



**The Office of the Clerk of Courts
Audit Report
For the period January 2015 through December 2016**

**David A. Rossi
Beaver County Controller**

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DAVID A. ROSSI
CONTROLLER



WILLIAM CALHOON
CHIEF DEPUTY CONTROLLER

ALBERT A. TORRENCE
SOLICITOR

BEAVER COUNTY COURTHOUSE
THIRD STREET - BEAVER, PENNSYLVANIA 15009-2196
TELEPHONE: 724-728-5700

May 3, 2017

Judy R. Enslen
Clerk of Courts
Beaver County Courthouse
Beaver, PA 15009

Dear Ms. Enslen:

We have audited the financial records of the Clerk of Courts for the period of January 1, 2015 through December 31, 2016 and have issued our report thereon dated May 3, 2017.

We conducted our audit to obtain reasonable assurance about whether the financial records are free of material misstatements.

Based upon our review of the financial records, in our opinion, the statement of revenues and expenditures is fairly stated in all material aspects.

A handwritten signature in blue ink, reading "David A. Rossi", is positioned above the printed name.

David A. Rossi
Beaver County Controller

Scope and Objectives

Audit Scope:

January 1, 2015 through December 31, 2016

Audit Objectives:

The following objectives were performed during the audit:

- Prepare financial statements for the year reviewed
- Ensure that funds held in escrow are adequate
- Evaluate controls over the checking account
- Evaluate controls over cash
- Evaluate controls over general office procedures
- Ensure that receipts are applied properly, deposited in a timely manner, and disbursed to the proper payees
- Ensure that proper documentation is maintained in the case files
- Ensure that constable related costs are proper and have been accurately applied to defendant's case files
- Ensure that income due Beaver County was properly recorded and remitted
- Evaluate the controls over purchasing and the administration of the budget
- Ensure that reports and funds due to the Commonwealth are correct and remitted in a timely manner

Clerk of Courts
Statement of Revenue and Expenditures
January 1, 2015 through December 31, 2015

Balance January 1, 2015 **\$ 356,037.64**

Income:

Beaver County	\$ 1,465,663.56
PA Department of Revenue	687,398.63
Restitution	284,191.37
Escrow, Bail and Refund	151,591.14
Municipalities	95,557.26
District Attorney of Beaver County	67,205.35
Juvenile Services Division	15,163.99
Beaver County Prothonotary	10,775.82
Clerk of Courts Automation Fee	<u>7,968.17</u>

2,785,515.29

Disbursements:

Beaver County	\$ 1,478,696.93
PA Department of Revenue	682,244.39
Restitution	251,376.71
Escrow, Bail and Refund	196,410.57
Municipalities	97,700.64
District Attorney of Beaver County	68,058.83
Juvenile Services Division	15,480.48
Beaver County Prothonotary	10,629.50
Clerk of Courts Automation Fee	<u>7,840.59</u>

(2,808,438.64)

Adjustments:

Prior Period Void Checks	\$ 3,022.23
Miscellaneous Adjustments	<u>(204.00)</u>

2,818.23

Balance December 31, 2015

\$ 335,932.52

Clerk of Courts
Statement of Revenue and Expenditures
January 1, 2016 through December 31, 2016

Balance January 1, 2016 **\$ 335,932.52**

Income:

Beaver County	\$ 1,457,632.37
PA Department of Revenue	729,999.86
Restitution	310,854.47
Escrow, Bail and Refund	118,963.25
Municipalities	92,973.82
District Attorney of Beaver County	52,433.55
Juvenile Services Division	13,286.25
Beaver County Prothonotary	12,949.85
Clerk of Courts Automation Fee	<u>8,524.44</u>

2,797,617.86

Disbursements:

Beaver County	\$ 1,462,703.45
PA Department of Revenue	722,662.65
Restitution	342,269.79
Escrow, Bail and Refund	152,222.90
Municipalities	94,390.42
District Attorney of Beaver County	53,514.44
Juvenile Services Division	12,552.76
Beaver County Prothonotary	14,717.50
Clerk of Courts Automation Fee	<u>8,692.25</u>

(2,863,726.16)

Adjustments:

Prior Period Void Checks	\$ 8,988.84
Miscellaneous Adjustments	<u>(311.37)</u>

8,677.47

Balance December 31, 2016

\$ 278,501.69

**THE OFFICE OF THE CLERK OF COURTS
NOTES TO THE ACCOUNTING STATEMENTS
FOR THE PERIOD JANUARY 1, 2015 THROUGH DECEMBER 31, 2016**

Note 1: Summary of Significant Accounting Policies - The Office of the Clerk of Courts reports on the cash basis of accounting. Under the cash basis of accounting revenues are recognized when received and expenses recognized when the disbursement is made.

Note 2: The Common Pleas Criminal Court Management System - The Common Pleas Criminal Court Management System (CPCMS) is the computerized system used by the Office of Clerk of Courts since February 9, 2004. This system is maintained by the Commonwealth of Pennsylvania for the statewide administration of criminal cases brought before the court. Receipts processed are the source documentation for daily deposits and are also the basis for allocating the funds collected to the proper payees.

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May 3, 2017

Mrs. Judy R. Enslen
Clerk of Courts
Beaver County Courthouse
Beaver, PA 15009

Report on Internal Controls

We have audited the records of the Office of the Clerk of Courts for the period January 1, 2015 through December 31, 2016, and have issued our report thereon.

We planned and performed the audit to obtain reasonable assurance about whether the financial records were free of material misstatement. In planning and performing our audit of the Office of the Clerk of Courts for the period January 1, 2015 through December 31, 2016 we considered the office's internal control structure to determine our auditing procedures for the purposes of expressing our opinion on the financial statements and the office's compliance with applicable regulations and not to provide assurance on the internal control structure.

The management of the office is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objective of an internal control structure is to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statement in accordance with prescribed policies. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, future reliance on any evaluation of the structure, past or current, is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation. Additionally, we assessed control risk for the internal control structure. Compliance with applicable laws and regulations was considered when assessing control risk for the internal control structure.

We noted no matters involving the internal control structure and its operation that we consider reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce, to a relatively low level, the risk that material errors or irregularities affecting the financial statements being audited may occur and not be timely detected by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are considered to be material weaknesses as defined above. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

This report is intended solely for the information and use of management, the Office of the Controller, and others within the administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



David A. Rossi
Beaver County Controller

An exit conference was held on May 3, 2017 at the Office of the Clerk of Courts for the purpose of discussing the items presented in this report. Those in attendance were:

The Office of the Clerk of Courts

Judy Enslen – Clerk of Courts

Beaver County Controller's Office

Cheryl Spagnola - Auditor

The results of the audit were discussed in their entirety during this conference.

As a part of the Office of the Controller's normal reporting procedure, a copy of this report will be posted in the Controller's section of the Beaver County website.